

STATE OF UTAH
DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING

APPLICATION FOR REGISTRATION

CERTIFIED PUBLIC ACCOUNTANCY FIRM

APPLICATION INSTRUCTIONS AND INFORMATION

General Statement: The Utah Division of Occupational and Professional Licensing (DOPL) desires to provide courteous and timely service to all applicants for licensure. To facilitate the application process, **submit a complete application form including all applicable supporting documents and fees.** Failure to submit a complete application and supply all necessary information will delay processing and may result in denial of licensure. The fees are for processing your application and will not be refunded. **Please read all instructions carefully.**

Address of Record: The address you provide on this application will be your address of record. All correspondence from DOPL will be sent to that address. You are responsible to directly notify DOPL of any change to your address of record. Do not rely on a forwarding order.

SUPPORTING DOCUMENTS AND FEES:

1. Submit proof of registration of your firm in a peer review program.

OR

Submit a signed verification of exemption from peer review.

2. Submit proof of registration or good standing of your business name or legal entity with the Utah Division of Corporations, Heber Wells Building, 160 East 300 South, Salt Lake City, Utah 84114, (801) 530-4849.
3. If this is a new application, submit a **\$90.00** non-refundable application-processing fee — made payable to “DOPL.”

OR

If this is a reinstatement application, submit the appropriate reinstatement fee detailed in #6 of the “Additional Important Information” section of this application.

ADDITIONAL IMPORTANT INFORMATION:

1. **Laws and Rules:** You are required to understand all Utah laws and rules pertaining to your practice. The following applicable laws and rules are available on the Internet at www.dopl.utah.gov:
 - ☐ Division of Occupational and Professional Licensing Act
 - ☐ General Rules of the Division of Occupational and Professional Licensing
 - ☐ Certified Public Accountant Licensing Act
 - ☐ Certified Public Accountant Licensing Act Rules
2. **Current Documents:** Applications, statutes, rules, and forms are occasionally changed. Go to www.dopl.utah.gov to ensure you have the most recent version of these documents.
3. **Registration as a Certified Public Accounting Firm:** Anyone engaged in the practice of public accountancy must be either registered as a firm or be employed with a properly registered firm. If you are employed full time with a firm or other employer, but practice accountancy for your own account (“*moonlighting*”), you must apply for licensure with DOPL as a CPA firm.

The practice of public accountancy is defined by Utah statute to include the offer to perform or the performance by a person holding himself out as a CPA of one or more kinds of services involving the use of auditing or accounting skills including the issuance of reports or opinions on financial statements, performing attestation engagements, the performance of one or more kinds of advisory or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters for a client.

4. **Qualification for Registration as a CPA Firm:** To become registered as a certified public accountancy firm in the State of Utah, a majority of the ownership and voting rights must be held by individuals who are CPAs and all non-licensed owners must be active in the CPA firm. Each branch or location must have a separate registration. Each branch or location must have at least one licensed CPA managing the office.
5. **Peer Review Requirements:** All firms, including sole proprietorships, engaged in the practice of public accountancy shall comply with peer review requirements as found in the Utah Certified Public Accountant Licensing Act Rules. If your firm offers services including the preparation of financial statements either as a compilation, review or audit, your CPA Firm must be registered to undergo a peer review program.

If you do not provide the above services, you must sign an affidavit with DOPL verifying that you do not provide such services and will not begin providing such services until such time as you have provided documentation to DOPL verifying that you are registered for a peer review program.

6. **Amount of Reinstatement Fees:** If this is a reinstatement application, determine the fee due as follows:

- A. If your registration was in good standing at the time of expiration and your registration expired less than two years ago or if your registration was in good standing at the time of expiration, the registration expired more than two years ago, you have been engaged in lawful practice as a licensed CPA in the full time employment of the United States government or in another state and you have not been engaged in unlicensed practice in the State of Utah:

\$50.00 reinstatement fee plus
\$52.00 registration renewal fee

- B. If your registration was in good standing at the time of expiration, the registration expired more than two years ago, you have not been engaged in lawful practice as a licensed CPA in full time employment for the US government or in another state and you have not been engaged in unlicensed practice in the State of Utah:

\$50.00 reinstatement fee plus
\$90.00 new registration application fee

- C. If your registration was in good standing at the time of expiration, the registration expired more than two years ago and you have been engaged in unlicensed practice in the State of Utah:

\$50.00 reinstatement fee plus
\$52.00 renewal fee for each term missed while your registration was expired

- D. If your registration was not in good standing at the time of expiration of your registration contact DOPL for instructions.

7. **License/Registration Renewal:** All CPA firm licenses expire September 30 of every even-numbered year. (*Note: Individual CPA licenses also expire on the same schedule.*)

Unlike many other states, Utah's license renewal schedule **is not** based on the licensee's date of initial licensure. Under Utah's renewal system, all licenses in each profession expire as a group on the same day every two years. Therefore, the length of a licensee's first renewal cycle depends on how far into the current renewal cycle initial licensure was obtained. Each renewal cycle thereafter is for a full two years.

Additionally, the fee paid with this application for licensure is an application-processing fee only. It does not include a renewal fee. Each licensee is responsible to renew licensure **PRIOR** to the expiration date shown on the current license. Approximately two months prior to the expiration date shown on the license, renewal information is disseminated to each licensee's last address of record, as provided to DOPL.

8. **Name Change:** If a CPA firm changes its name, submit proof of the name change filed

with the Utah Division of Corporations. However, if a new legal entity is established, a new application and fees are required. Contact DOPL for further information.

9. **Ceremonial Certificate of Licensure:** After obtaining your license from DOPL, you can order a Ceremonial Certificate of Licensure, printed on parchment paper with original signatures and an embossed gold seal. Order forms can be obtained at www.dopl.utah.gov
10. **Updating Address Information:** It is your responsibility to maintain a current address with DOPL. If your address is incorrect, you will not receive renewal notices or other correspondence. Address changes can be made online at www.dopl.utah.gov.
11. **Mail Complete Application to:**
 - By U.S. Mail**
Division of Occupational & Professional Licensing
P.O. Box 146741
Salt Lake City, Utah 84114-6741
 - By Delivery or Express Mail**
Division of Occupational & Professional Licensing
160 East 300 South, 1st Floor Lobby
Salt Lake City, Utah 84111
12. **Telephone Numbers:** (801) 530-6628
(866) 275-3675 – Toll-free in Utah
13. **Fax Number:** (801) 530-6511

APPLICATION FOR REGISTRATION

The business legal name is the name that will appear on the registration. If the applicant for registration is a business entity, this is normally the name registered with the Division of Corporations. If there is a fictitious business name (*doing business as*), list that name also, e.g., XYZ Corporation d.b.a. XYZ Accounting. If the applicant is a branch office which is not required to be separately registered with the Division of Corporations, list that office also, e.g., XYZ Corporation, Salt Lake Office.

APPLICATION FOR *(Check one.)*

- ☐ New Application for CPA Firm Registration
- ☐ Reinstatement Application for CPA Firm Registration

BUSINESS LEGAL NAME: _____

FEDERAL ID NUMBER: _____

MAILING ADDRESS

Street: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY

License/Certificate Number: _____

Date License/Certificate Approved: ____/____/____

Approved By: _____

Date License/Certificate Denied: ____/____/____

Denied By: _____

Reason for Denial/Other Comments: _____

ORGANIZATION TYPE

☐ Corporation

Corporate Name: _____

Utah Corporation Number: _____

Date of Incorporation: _____

Utah Certificate of Authority Number: _____

☐ Partnership

Name of Partnership: _____

☐ General ☐ Limited

Date of Partnership Agreement: _____

☐ Sole Proprietorship

Name of Proprietor: _____

☐ Limited Liability Company

Utah Limited Liability Number: _____

Date Organized and Filed: _____

☐ Other Type of Business Form: _____

IDENTIFYING INFORMATION FOR ORGANIZATION TYPE

Supply the identifying information below for all corporate stockholders, limited liability company members, partnership general and limited partners, and proprietorship owner.

(Use additional sheets if necessary.)

Full Name: _____ **Percent Owned:** _____

CPA License Number: _____ State: _____

Mailing Address: _____

Social Security Number: _____ Date of Birth: ____/____/____

Full Name: _____ **Percent Owned:** _____

CPA License Number: _____ State: _____

Mailing Address: _____

Social Security Number: _____ Date of Birth: ____/____/____

Full Name: _____ **Percent Owned:** _____

CPA License Number: _____ State: _____

Mailing Address: _____

Social Security Number: _____ Date of Birth: ____/____/____

Full Name: _____ **Percent Owned:** _____

CPA License Number: _____ State: _____

Mailing Address: _____

Social Security Number: _____ Date of Birth: ____/____/____

Full Name: _____ **Percent Owned:** _____

CPA License Number: _____ State: _____

Mailing Address: _____

Social Security Number: _____ Date of Birth: ____/____/____

AFFIDAVIT FOR UTAH LAWS AND RULES

I understand that it is my responsibility to read and understand all statutes and rules pertaining to the practice of certified public accountancy in the state of Utah, and I agree to comply with such.

Signature of Applicant: _____ Date: ____/____/____

VERIFICATION OF REGISTRATION TO UNDERGO PEER REVIEW

I hereby verify that our firm is registered for a peer review program with: *(Check one.)*

- ☐ AICPA *(Attach proof of registration, such as billing from AICPA.)*
- ☐ UACPA *(Attach proof of registration, such as billing from UACPA.)*
- ☐ Division of Occupational and Professional Licensing *(If you check this item, you will receive notice from the Nevada Society of CPAs to schedule your peer review.)*

Under penalty of perjury, I declare that the above information provided to the state and its accompanying documents are true and correct. I understand and agree that furnishing false information or failing to disclose material information regarding the applicant's peer review program shall be grounds for refusing to issue a registration or license and/or revocation of a registration or license issued.

Signature of Authorized Representative: _____ Date: ____/____/____

VERIFICATION OF EXEMPTION FROM PEER REVIEW PROGRAM

I hereby verify that our firm does not at the current time and will not during the term of its license offer services of preparation of financial statements to its clients without first providing proof to DOPL that it is registered in an approved peer review program and is therefore qualified for exemption from the peer review program required for CPA firms.

Under penalty of perjury, I declare that the above information provided to the State, is true and correct. I understand and agree that furnishing false information or failing to disclose material information regarding the applicant's peer review program shall be grounds for refusing to issue a license and/or revocation of a license issued.

Signature of Authorized Representative: _____ Date: ____/____/____

CPA FIRM QUALIFYING QUESTIONNAIRE

Answer “yes” or “no” for each question. Do not leave any question blank.

1. _____ Have you ever applied for or received a license, certificate, permit, or registration to practice in a regulated profession under any name other than the name listed on this application?
2. _____ Have all officers, directors, partners, proprietors, managers, and CPAs associated with or employed by the applicant in the state of Utah read, and does each understand the Utah Certified Public Accountant Licensing Act and Rules?
3. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever had a license, certificate, permit, or registration to practice a regulated profession denied, conditioned, curtailed, limited, restricted, suspended, revoked, reprimanded, or disciplined in any way?
4. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever been permitted to resign or surrender a license, certificate, permit, or registration to practice in a regulated profession while under investigation or while action was pending by any professional licensing agency, or criminal or administrative jurisdiction?
5. _____ Is the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant currently under investigation or is any disciplinary action pending against such by any licensing agency or governmental agency?
6. _____ Is any action now pending against the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant by either the Federal Drug Enforcement Administration or any state drug enforcement agency?
7. _____ If the applicant is registered as a CPA firm, would the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant pose a direct threat to themselves, to their clients, or to the public health, safety, or welfare because of any circumstance or condition?

(Continued on the next page.)

8. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever been declared by any court of competent jurisdiction incompetent by reason of mental defect or disease and not restored?
9. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever had a documented case as the abuser in any incident of verbal, physical, mental, or sexual abuse?
10. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever been terminated from a position because of drug use or abuse?
11. _____ Is the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant currently using or have such recently (*within 90 days*) used any drugs (*including recreational drugs*) without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law?
12. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever used any drugs without a valid prescription, the possession or distribution of which is unlawful under the Utah Controlled Substances Act or other applicable state or federal law, for which he/she has not successfully completed or is not now participating in a supervised drug rehabilitation program, or for which he/she has not otherwise been successfully rehabilitated?
13. _____ Does the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant currently have any criminal action pending?
14. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant pled guilty to, no contest to, entered into a plea in abeyance or been convicted of a misdemeanor in any jurisdiction within the past ten (10) years? Motor vehicle offenses such as driving while impaired or intoxicated must be disclosed but minor traffic offenses such as parking or speeding violations need not be listed.
15. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever pled guilty to, no contest to, or been convicted of a felony in any jurisdiction?

(Continued on the next page.)

16. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant, in the past ten (10) years, been allowed to plea guilty or no contest to any criminal charge that was later dismissed (*i.e. plea in abeyance or deferred sentence*)?
17. _____ Has the applicant or any officer, director, partner, proprietor, manager or CPA associated with or employed by the applicant ever been incarcerated for any reason in any federal, state or county correctional facility or in any correctional facility in any other jurisdiction or on probation/parole in any jurisdiction?



If you answered “yes” to questions 13, 14, 15, 16, or 17 above, you must submit a complete narrative of the circumstances that occurred for EACH and EVERY conviction, plea in abeyance, and/or deferred sentence. You must also attach copies of all applicable police report(s), court record(s), and probation/parole officer report(s).

If you are unable to obtain any of the records required above, you must submit documentation on official letterhead from the police department and/or court indicating that the information is no longer available.

If you have formally expunged a criminal record as evidenced by a court order signed by a judge, you do not need to disclose that criminal history. Expungement orders must be sent to the Bureau of Criminal Identification and the FBI to enable the expungement to be completed and the criminal history eliminated from the records.



If you answered “yes” to any of the above questions, enclose with this application complete information with respect to all circumstances and the final result, if such has been reached.

A “yes” answer does not necessarily mean you will not be granted a license; however, the Division may request additional documentation if the information submitted is insufficient.

AFFIDAVIT and RELEASE AUTHORIZATION

I am authorized to sign this Affidavit and Release Authorization on behalf of the applicant described and identified in this application for licensure/certification in the State of Utah.

The applicant is qualified in all respects for the license/certificate for which it is applying in this application.

To the best of applicant's knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact. To the best of applicant's knowledge, the information contained in the application and its supporting document(s) is truthful, correct, and complete; and discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

Applicant will ensure that any information subsequently submitted to the Division of Occupational and Professional Licensing in conjunction with this application or its supporting documents meet the same standard as set forth above.

Applicant understands that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division of Occupational and Professional Licensing or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

Applicant understands that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division of Occupational and Professional Licensing to properly evaluate the applicant's qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant: _____

Date of Signature: ____/____/____

Printed name of Applicant: _____